

HELM FINANCIAL CORPORATION

RECORDATION NO. 23316-E FILED

JAN 8 2002 4:41 PM
One Embarcadero Center, Suite 3700
San Francisco, CA 94111
415/398-4510 FAX 415/398-4816
SURFACE TRANSPORTATION BOARD

January 7, 2002

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Termination of Schedule to Master Lease dated as of December 31, 2001 by Helm Financial Corporation ("**Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Four (4) fully-executed originals of the above-referenced Termination.

In connection with the recording of the Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee: Soo Line Railroad Company
1290 Central Parkway West, 6th Floor
Mississauga, ONTARIO L5C 4R3

Equipment: 16 Cushioned Boxcars
MILW 4744-4761 (NI)

Please record this Termination of Schedule to Master Lease as a supplemental agreement to STB Recordation No. 23316-A filed on January 8, 2001 at 4:21 PM. The filing fee of \$28.00 is enclosed.

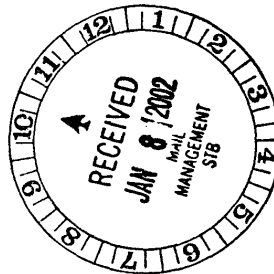
Summary: Termination of Schedule to Master Lease dated as of December 31, 2001 by Helm Financial Corporation for 16 cushioned boxcars, MILW 4744, 4746, 4747, 4748, 4750-4761, to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 23316-A.

Yours truly,

Sharon L. Van Fossan

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (4)



RECORDATION NO.

23316-E FILED

JAN 9 8 00

4-41 PM

SURFACE TRANSPORTATION BOARD

TERMINATION OF SCHEDULE TO MASTER LEASE

THIS TERMINATION OF SCHEDULE TO MASTER LEASE ("Termination") is dated as of December 31, 2001 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into Schedule No. 1 dated as of January 1, 1998 ("Schedule") to that certain Master Lease Agreement dated as of January 1, 1998 ("Master Lease"), with Soo Line Railroad Company, a Minnesota corporation, with respect to sixteen (16) XP boxcars as described in Schedule A attached hereto. The Schedule to the Master Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation No. 23316-A filed on January 8, 2001 at 4:21 P.M.

The Schedule shall terminate as of December 31, 2001. The purpose of this Termination is to provide a formal termination document for filing with the STB.

2. **Termination.** The Schedule is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President and CFO

CM

STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

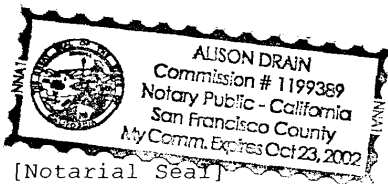
On January 4, 2002, before me, Alison Drain,
personally appeared Barbara W. Wilson, Senior Vice President and Chief
Financial Officer of **HELM FINANCIAL CORPORATION**,

X personally known to me -OR-

 proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within instrument
and acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on the
instrument the person(s), or the entity upon behalf of which the person(s)
acted, executed the instrument.

Witness my hand and official seal.



Alison Drain
SIGNATURE OF THE NOTARY

CM

SCHEDULE A

To the Termination of Schedule to Master Lease dated as of December 31, 2001

Equipment Description. Sixteen (16), 70-ton, roller bearing 86'6" XP cushioned boxcars equipped with plug doors.

Unit Numbers.

1. MILW	4744
2. MILW	4746
3. MILW	4747
4. MILW	4748
5. MILW	4750
6. MILW	4751
7. MILW	4752
8. MILW	4753
9. MILW	4754
10. MILW	4755
11. MILW	4756
12. MILW	4757
13. MILW	4758
14. MILW	4759
15. MILW	4760
16. MILW	4761

CM